



DEPARTMENT OF AGRICULTURE

Rural Utilities Service

[Docket No. RUS-23-Telecom-0023]

Publication of Depreciation Rates for Telecommunications Plant

AGENCY: Rural Utilities Service, USDA.

ACTION: Notice.

SUMMARY: The United States Department of Agriculture (USDA) Rural Utilities Service (RUS) administers rural utilities programs, including the Telecommunications Program.

Through this notice, RUS is announcing the depreciation rates for telecommunication/broadband facilities and a new process for providing these rates going forward.

DATES: These rates are effective immediately and will remain in effect until superseded by subsequent rates as identified in the **SUPPLEMENTARY INFORMATION** section below.

These rates are to be used in applying for financial assistance from RUS.

FOR FURTHER INFORMATION CONTACT: Laurel Leverrier, Assistant

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SUPPLEMENTARY INFORMATION: RUS is publishing its median depreciation rates for telecommunication/broadband facilities. If an applicant for RUS financial assistance does not have depreciation rates approved by their respective Public Utilities Commission (PUC) or equivalent, these depreciation rates are to be used in the financial studies supporting the application and for determining the amortization period for any loan component. RUS will no longer publish these rates in the Federal Register. There will be an option in the RUS on-line application system that allows applicants to use PUC approved depreciation rates or default

to the RUS median depreciation rates reflected in the system. The following chart comprises the median depreciation rates:

Median Depreciation Rates				
Code	Group	Letter	Type	Rate (%)
1000	1. Network & Access Equipment	a.	Switching Equipment	9.30
1001	1. Network & Access Equipment	b.	Routing Equipment	10.00
1002	1. Network & Access Equipment	c.	Transport Equipment	10.00
1003	1. Network & Access Equipment	d.	Access Equipment	10.00
1004	1. Network & Access Equipment	e.	Video Equipment	9.61
1005	1. Network & Access Equipment	f.	Power Equipment	10.00
1006	1. Network & Access Equipment	g.	Satellite Equipment	9.26
1007	1. Network & Access Equipment	h.	Other (specify)	10.00
2000	2. Outside Plant	a.	Copper Cable - Aerial	6.00
2001	2. Outside Plant	b.	Copper Cable - Buried	5.15
2002	2. Outside Plant	c.	Copper Cable - Underground	5.00
2003	2. Outside Plant	d.	Coaxial Cable - Aerial	6.00
2004	2. Outside Plant	e.	Coaxial Cable - Buried	5.15
2005	2. Outside Plant	f.	Coaxial Cable - Underground	5.00
2006	2. Outside Plant	g.	Fiber Cable - Aerial	5.40
2007	2. Outside Plant	h.	Fiber - Buried	5.00
2008	2. Outside Plant	i.	Fiber - Underground Cable	5.00
2009	2. Outside Plant	j.	Fiber - Submarine Cable	5.00
2010	2. Outside Plant	k.	Conduit Systems	4.00
2011	2. Outside Plant	l.	Ducts (Vacant)	5.00
2012	2. Outside Plant	m.	Drops	5.00
2013	2. Outside Plant	n.	Cabinets/underground vaults	5.00
2014	2. Outside Plant	o.	Poles	6.35
2015	2. Outside Plant	p.	Make-ready	5.00
2016	2. Outside Plant	q.	Other (specify)	5.00
3000	3. Buildings	a.	New Construction	3.30
3001	3. Buildings	b.	Pre-Fab Huts	3.30
3002	3. Buildings	c.	Improvements	3.30
3003	3. Buildings	d.	Other (specify)	3.30

4001	4. Towers	a.	Guyed Towers	5.00
4002	4. Towers	b.	Lattice Towers	5.00
4003	4. Towers	c.	Monopole/Self-Supporting Tower	5.00
4004	4. Towers	d.	Wood poles	5.00
4005	4. Towers	e.	Improvements	5.00
4006	4. Towers	f.	Other (specify)	5.00
5000	5. Customer Premises Equipment	a.	Video Set Top Boxes	12.00
5001	5. Customer Premises Equipment	b.	Modems and Routers	12.00
5002	5. Customer Premises Equipment	c.	Inside Wiring	10.40
5003	5. Customer Premises Equipment	d.	Multi-Terminal Adapter (VoIP)	11.33
5004	5. Customer Premises Equipment	e.	Smart Meters	11.00
5005	5. Customer Premises Equipment	f.	Other (specify)	12.00
6000	6. Support Assets	a.	Construction Vehicles	10.00
6001	6. Support Assets	b.	Construction Equipment	10.00
6002	6. Support Assets	c.	Motor Vehicles	17.00
6003	6. Support Assets	d.	Special Purpose Vehicles	11.40
6004	6. Support Assets	e.	Office Equipment	10.00
6005	6. Support Assets	f.	Office Furniture	10.00
6006	6. Support Assets	g.	Billing System	20.00
6007	6. Support Assets	h.	Test Equipment	10.00
6008	6. Support Assets	i.	Portable Generators	10.00
6009	6. Support Assets	j.	Tools	10.00
6010	6. Support Assets	k.	Other (specify)	10.00

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